

FREE LOGISTICS & WAREHOUSING FIFO AND FEFO AUDIT TEMPLATE

FIFO and FEFO Audit Checklist

Use this 60-point checklist to audit receiving dates, lot and expiry data, shelf-life master data, storage sequence, replenishment and picking, short-dated stock, quarantine, transfers, dispatch, inventory accuracy, system exceptions, corrective actions, and final sign-off.

Warehouse / site

Audit date

Zone / product family

Auditor / inventory owner

Internal Logistics & Warehousing template. Apply the approved rotation rule for each product, product shelf-life specifications, customer remaining-life requirements, quality or regulatory requirements where applicable, WMS or ERP controls, lot-traceability rules, and quarantine or disposition procedures.

1. Audit scope, inventory profile, rotation method, ownership, product rules, previous exceptions, and open actions

- 1
- Confirm warehouse or distribution center, storage zones, audit date, shift, inventory families, and FIFO or FEFO audit scope are clearly identified.
- CRITICAL
- FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: FIFO and FEFO are not interchangeable. Confirm which rotation rule applies to each product family before auditing execution.

- 2
- Identify which products use FIFO, FEFO, another approved rotation rule, or no date-based rotation requirement, and document the controlling product or programme rule.
- CRITICAL
- FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: FIFO and FEFO are not interchangeable. Confirm which rotation rule applies to each product family before auditing execution.

- 3
- Identify date-sensitive, shelf-life-controlled, perishable, regulated, customer-specific, batch-controlled, or high-risk inventory requiring stricter rotation controls.
- CRITICAL
- FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: FIFO and FEFO are not interchangeable. Confirm which rotation rule applies to each product family before auditing execution.

- 4
- Review previous rotation failures, expired stock, short-dated dispatches, blocked lots, customer complaints, write-offs, recalls, picking exceptions, and overdue corrective actions.
- CRITICAL
- FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: FIFO and FEFO are not interchangeable. Confirm which rotation rule applies to each product family before auditing execution.

- 5
- Confirm responsibilities are defined across receiving, inventory control, warehouse operations, replenishment, picking, quality where applicable, planning, transport, and system or WMS owners.
- CRITICAL
- FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: FIFO and FEFO are not interchangeable. Confirm which rotation rule applies to each product family before auditing execution.

- 6
- Record site, audit date, auditor, inventory owner, warehouse owner, quality owner where applicable, critical open issues, and next planned FIFO or FEFO audit date.
- FIFO/FEFO

FINAL STATUS | Enter

INVENTORY OWNER | Enter

WAREHOUSE OWNER | Enter

MANAGEMENT APPROVAL | Enter

Execution tip: FIFO and FEFO are not interchangeable. Confirm which rotation rule applies to each product family before auditing execution.

2. Receiving dates, manufacture dates, expiry or best-before dates, lot or batch data, labels, and inbound verification

7

Verify received products are identified with the required SKU, product description, lot or batch, quantity, and date information under the approved inventory process.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation control starts at receiving. If dates, lots, quantities, or product identity are wrong at intake, downstream FIFO or FEFO logic cannot work reliably.

8

Check manufacture, production, packing, receipt, expiry, use-by, best-before, retest, or other relevant dates are captured where required for the product.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: Rotation control starts at receiving. If dates, lots, quantities, or product identity are wrong at intake, downstream FIFO or FEFO logic cannot work reliably.

9

Verify inbound date and lot information on physical labels matches receiving records, supplier documentation, ASN or delivery information, and system entries where applicable.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation control starts at receiving. If dates, lots, quantities, or product identity are wrong at intake, downstream FIFO or FEFO logic cannot work reliably.

10

Check damaged, unreadable, missing, conflicting, or ambiguous date labels are held from normal storage or picking until resolved through the approved process.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: Rotation control starts at receiving. If dates, lots, quantities, or product identity are wrong at intake, downstream FIFO or FEFO logic cannot work reliably.

11

Confirm date formats, time zones where relevant, lot conventions, leading zeros, month-day interpretation, and system entry rules are standardized enough to prevent date-entry errors.

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation control starts at receiving. If dates, lots, quantities, or product identity are wrong at intake, downstream FIFO or FEFO logic cannot work reliably.

12

Escalate missing expiry information, incorrect lot data, date discrepancies, unreadable labels, or inbound records that could cause incorrect stock rotation or release.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation control starts at receiving. If dates, lots, quantities, or product identity are wrong at intake, downstream FIFO or FEFO logic cannot work reliably.

3. Item master, shelf-life rules, expiry logic, minimum remaining life, customer rules, and WMS or ERP configuration

13

Verify item master data identifies which SKUs are shelf-life controlled and which date field drives FEFO or other approved date-based allocation.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: FEFO depends on correct master data. Audit the rule configuration as well as the physical stock.

14

Check shelf-life duration, expiry or best-before logic, retest rules where applicable, and minimum remaining-life requirements are current for the relevant products.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: FEFO depends on correct master data. Audit the rule configuration as well as the physical stock.

15

Verify customer-specific, channel-specific, destination-specific, or contract-specific remaining-life rules are reflected in the approved allocation or release process where applicable.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: FEFO depends on correct master data. Audit the rule configuration as well as the physical stock.

16

Check system settings for FIFO or FEFO allocation, lot control, expiry blocking, reservation, picking sequence, and exception authorization match the approved inventory policy.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: FEFO depends on correct master data. Audit the rule configuration as well as the physical stock.

17

Review recent master-data changes, new SKUs, reactivated SKUs, unit-of-measure changes, relabeling, repacking, or shelf-life extensions for controlled approval and traceability.

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: FEFO depends on correct master data. Audit the rule configuration as well as the physical stock.

18

Escalate incorrect shelf-life master data, wrong allocation rule, disabled expiry control, outdated customer-life requirement, or system configuration that could release the wrong stock.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: FEFO depends on correct master data. Audit the rule configuration as well as the physical stock.

4. Storage-location discipline, date visibility, lot segregation, physical sequence, mixed stock, and location accuracy

19

Inspect storage locations to confirm product identity, lot or batch, date status, and quantity are visible or traceable enough for the approved rotation process.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: Physical layout should support the rotation rule. Earlier-received or earlier-expiring stock should not be hidden behind later stock without an approved control.

20

Check earlier-received FIFO stock or earlier-expiring FEFO stock is physically accessible for picking and is not routinely blocked by later stock.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: Physical layout should support the rotation rule. Earlier-received or earlier-expiring stock should not be hidden behind later stock without an approved control.

21

Verify different lots, batches, expiry dates, statuses, or ownership conditions are segregated or systemically controlled so stock is not unintentionally mixed.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: Physical layout should support the rotation rule. Earlier-received or earlier-expiring stock should not be hidden behind later stock without an approved control.

22

Check location labels, pallet labels, bin labels, license plates, barcodes, RFID tags, or other inventory identifiers match the actual stock in the location.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: Physical layout should support the rotation rule. Earlier-received or earlier-expiring stock should not be hidden behind later stock without an approved control.

23

Inspect overflow, floor storage, reserve racks, pick faces, mezzanines, cages, cold rooms, external storage, and temporary staging for the same rotation and traceability discipline.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Physical layout should support the rotation rule. Earlier-received or earlier-expiring stock should not be hidden behind later stock without an approved control.

24

Escalate hidden older stock, mixed expiry dates without control, inaccurate locations, missing lot identity, or physical arrangements that repeatedly force rotation bypass.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Physical layout should support the rotation rule. Earlier-received or earlier-expiring stock should not be hidden behind later stock without an approved control.

5. Replenishment, pick-face setup, FIFO and FEFO picking sequence, operator execution, and exception authorization

25

Verify replenishment moves stock into pick faces in a sequence that preserves the approved FIFO or FEFO rule and does not bury older or earlier-expiring stock.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation failures often occur at replenishment and pick faces. Audit both the system suggestion and what operators physically select.

26

Observe sampled picks to confirm operators select the system-directed or otherwise approved lot, pallet, case, or unit in the correct rotation sequence.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation failures often occur at replenishment and pick faces. Audit both the system suggestion and what operators physically select.

27

Check FEFO picks prioritize the earliest approved expiry or relevant shelf-life date rather than simply the oldest receipt date when FEFO applies.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation failures often occur at replenishment and pick faces. Audit both the system suggestion and what operators physically select.

28

Check FIFO picks prioritize the earliest approved receipt, production, or other defined first-in sequence when FIFO applies.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation failures often occur at replenishment and pick faces. Audit both the system suggestion and what operators physically select.

29

Verify manual overrides, alternative lot selections, stock substitutions, short picks, replenishment exceptions, and supervisor releases require the appropriate authorization and reason code.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation failures often occur at replenishment and pick faces. Audit both the system suggestion and what operators physically select.

30

Escalate repeated pick overrides, bypass of earlier stock, incorrect date logic, unauthorized substitutions, or operator practices that defeat the approved rotation method.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation failures often occur at replenishment and pick faces. Audit both the system suggestion and what operators physically select.

6. Short-dated stock, near-expiry alerts, blocked or expired inventory, quarantine, returns, and disposition control

31

Verify short-dated or near-expiry inventory is identified using the approved thresholds for the product, customer, channel, or programme rather than one generic age limit.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: FEFO is effective only when short-dated and expired inventory is visible early enough to act. Separate commercial planning from quality or safety disposition.

32

Check alerts, aging reports, expiry dashboards, exception queues, or manual reviews identify stock approaching restricted or non-dispatchable status where applicable.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: FEFO is effective only when short-dated and expired inventory is visible early enough to act. Separate commercial planning from quality or safety disposition.

33

Confirm expired, out-of-specification, rejected, recalled, blocked, damaged, or otherwise non-releasable stock is prevented from normal picking and dispatch.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: FEFO is effective only when short-dated and expired inventory is visible early enough to act. Separate commercial planning from quality or safety disposition.

34

Inspect quarantine, hold, return, rework, donation, destruction, supplier-return, or other disposition areas for clear status and traceability.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: FEFO is effective only when short-dated and expired inventory is visible early enough to act. Separate commercial planning from quality or safety disposition.

35

Verify shelf-life extensions, relabeling, repacking, retest-date changes, or other status changes are authorized and traceable under the applicable quality or product programme.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: FEFO is effective only when short-dated and expired inventory is visible early enough to act. Separate commercial planning from quality or safety disposition.

36

Escalate expired stock in pickable locations, uncontrolled short-dated stock, missing quarantine status, unauthorized shelf-life changes, or blocked stock available for dispatch.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: FEFO is effective only when short-dated and expired inventory is visible early enough to act. Separate commercial planning from quality or safety disposition.

7. Transfers, cross-docking, staging, dispatch, order allocation, transport handoff, and destination shelf-life control

37

Verify internal warehouse transfers, site-to-site transfers, cross-dock movements, and replenishment transfers preserve lot, date, quantity, and status traceability.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Rotation control can fail after picking. Apply the same date and lot logic during staging, transfer, loading, and destination handoff.

38

Check staged orders remain identified by shipment, route, customer, lot or batch, date status, and other required controls until loading.

CRITICAL

FIFO/FEFO

Compliant

Needs action

Block stock

LIVE PHOTO | Add

Execution tip: Rotation control can fail after picking. Apply the same date and lot logic during staging, transfer, loading, and destination handoff.

39

Verify dispatch allocations meet the approved FIFO or FEFO sequence and any minimum remaining-life requirement for the customer, route, or destination.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation control can fail after picking. Apply the same date and lot logic during staging, transfer, loading, and destination handoff.

40

Check loaded product matches the released lot or batch and expiry information on the pick, dispatch, transport, or electronic record where required.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation control can fail after picking. Apply the same date and lot logic during staging, transfer, loading, and destination handoff.

41

Inspect returned, refused, undelivered, or route-return stock for controlled reassessment before it is placed back into available inventory.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Rotation control can fail after picking. Apply the same date and lot logic during staging, transfer, loading, and destination handoff.

42

Escalate untraceable transfers, mixed staged lots, incorrect dispatch expiry, customer-life violations, uncontrolled returns, or transport handoffs that break lot and date traceability.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Rotation control can fail after picking. Apply the same date and lot logic during staging, transfer, loading, and destination handoff.

8. Cycle counts, inventory accuracy, aging reports, lot reconciliation, expiry exposure, write-offs, and system-to-physical verification

43

Sample system inventory against physical stock for SKU, location, lot or batch, expiry or relevant date, quantity, and inventory status.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Use inventory accuracy checks to test rotation integrity, not only quantity. A correct total quantity can still hide the wrong lot or expiry date.

44

Check cycle counts or stock counts identify lot-level and date-level discrepancies rather than only total SKU quantity where rotation requires this detail.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Use inventory accuracy checks to test rotation integrity, not only quantity. A correct total quantity can still hide the wrong lot or expiry date.

45

Review aging reports, expiry-risk reports, blocked-stock reports, old inventory, write-offs, destruction, markdowns, donations, or other disposition trends for recurring rotation failure.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Use inventory accuracy checks to test rotation integrity, not only quantity. A correct total quantity can still hide the wrong lot or expiry date.

46

Investigate negative inventory, duplicate lot records, incorrect expiry dates, orphan stock, missing license plates, unexpected old stock, and unexplained adjustments affecting FIFO or FEFO.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Use inventory accuracy checks to test rotation integrity, not only quantity. A correct total quantity can still hide the wrong lot or expiry date.

47

Compare system allocation history with actual picks for sampled orders to verify the expected rotation logic was followed or a valid exception was recorded.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Use inventory accuracy checks to test rotation integrity, not only quantity. A correct total quantity can still hide the wrong lot or expiry date.

48

Escalate repeated lot mismatches, hidden aging inventory, expiry write-offs, unexplained stock adjustments, or system-to-physical differences that undermine rotation reliability.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Use inventory accuracy checks to test rotation integrity, not only quantity. A correct total quantity can still hide the wrong lot or expiry date.

9. Training, labels and scanning, exception workflow, system availability, manual fallback, audit trail, and governance

49

Confirm receiving, replenishment, picking, inventory-control, quality, dispatch, and supervisory personnel understand when FIFO, FEFO, or another rotation rule applies.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: A strong FIFO or FEFO process should continue to work during scanner, WMS, label, or connectivity issues. Manual fallback needs the same traceability and approval discipline.

50

Check barcode, RFID, scanner, mobile-device, printer, label, date-capture, and WMS functions used for rotation control are available and serviceable.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: A strong FIFO or FEFO process should continue to work during scanner, WMS, label, or connectivity issues. Manual fallback needs the same traceability and approval discipline.

51

Verify manual fallback processes for system outage, scanner failure, damaged labels, emergency dispatch, or temporary locations preserve lot, date, status, and approval traceability.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: A strong FIFO or FEFO process should continue to work during scanner, WMS, label, or connectivity issues. Manual fallback needs the same traceability and approval discipline.

52

Review rotation exception reasons, overrides, supervisor approvals, system logs, inventory adjustments, and audit trails for completeness and recurring misuse.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: A strong FIFO or FEFO process should continue to work during scanner, WMS, label, or connectivity issues. Manual fallback needs the same traceability and approval discipline.

53

Check SOPs, work instructions, visual aids, item-master governance, date-format rules, and escalation contacts reflect the current FIFO or FEFO process.

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: A strong FIFO or FEFO process should continue to work during scanner, WMS, label, or connectivity issues. Manual fallback needs the same traceability and approval discipline.

54

Escalate untrained personnel, uncontrolled manual picking, missing audit trail, recurring system bypass, label failures, or fallback processes that cannot preserve date and lot control.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: A strong FIFO or FEFO process should continue to work during scanner, WMS, label, or connectivity issues. Manual fallback needs the same traceability and approval discipline.

10. Defect classification, root cause, corrective actions, reinspection, trend review, and final FIFO or FEFO sign-off

55

Classify findings by receiving, date or lot capture, master data, storage layout, replenishment, picking, short-dated stock, quarantine, dispatch, inventory accuracy, system control, or other approved category.

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
---------------	-----------------	-------	----------	-------------------

Execution tip: Do not close a rotation finding because stock was moved once. Verify the system, physical layout, training, master data, and process cause that allowed the failure.

56

Prioritize findings using expiry or product risk, customer impact, write-off exposure, traceability loss, recurrence, affected quantity, number of locations, and likelihood of repeat release.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Do not close a rotation finding because stock was moved once. Verify the system, physical layout, training, master data, and process cause that allowed the failure.

57

Apply immediate controls such as blocking affected lots, correcting location status, relabeling under approval, isolating expired stock, stopping dispatch, or redirecting picking until the issue is controlled.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Do not close a rotation finding because stock was moved once. Verify the system, physical layout, training, master data, and process cause that allowed the failure.

58

Create corrective actions with named owners, due dates, master-data or system changes, retraining, physical re-slotting, relabeling, supplier follow-up, evidence expectations, and verification criteria.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Do not close a rotation finding because stock was moved once. Verify the system, physical layout, training, master data, and process cause that allowed the failure.

59

Review recurring expiry write-offs, FIFO bypass, FEFO overrides, hidden old stock, receiving-date errors, lot mismatches, customer-life failures, and repeated manual exceptions for systemic causes.

CRITICAL

FIFO/FEFO

Rotation item	Status / result	Owner	Evidence	Corrective action
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Execution tip: Do not close a rotation finding because stock was moved once. Verify the system, physical layout, training, master data, and process cause that allowed the failure.

60

Record final FIFO or FEFO audit status, blocked or short-dated inventory, critical open issues, overdue actions, next audit date, auditor, inventory owner, warehouse owner, quality owner where applicable, and management approval.

CRITICAL

FIFO/FEFO

FINAL STATUS Enter	INVENTORY OWNER Enter	WAREHOUSE OWNER Enter	MANAGEMENT APPROVAL Enter
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Execution tip: Do not close a rotation finding because stock was moved once. Verify the system, physical layout, training, master data, and process cause that allowed the failure.